

REG-35-103 COMMENCEMENT OF PROCEEDINGS: PROTEST PETITION TO A NOTICE OF DEFICIENCY DETERMINATION OR NOTICE OF JEOPARDY DEFICIENCY DETERMINATION

103.01 These rules shall be followed when filing a protest petition to a Notice of Deficiency Determination or Notice of Jeopardy Deficiency Determination issued by the State Tax Commissioner.

103.01A Content. This information shall be supplied by the petitioner when filing a protest petition with the State Tax Commissioner. The petition shall:

103.01A(1) Identify the petitioner,

103.01A(2) Identify the determination of the State Tax Commissioner which is being protested,

103.01A(3) Set forth each ground under which redetermination is requested, together with facts sufficient to acquaint the State Tax Commissioner of the exact basis thereof,

103.01A(4) Demand the relief which the petitioner is seeking, and

103.01A(5) Be in writing.

103.01B Filing Date.

103.01B(1) A protest petition of a Notice of Deficiency Determination must be filed with the State Tax Commissioner on or before the thirtieth (30th) day following the mailing of the Notice of Deficiency Determination by the State Tax Commissioner.

103.01B(2) In the event that the State Tax Commissioner issues a Notice of Jeopardy Deficiency Determination, a protest petition together with such security as the State Tax Commissioner considers necessary to ensure compliance must be filed with the State Tax Commissioner on or before the tenth (10th) day following the mailing of a Notice of Jeopardy Deficiency Determination.

103.01C Bonding Requirement. If a party has been required by the State Tax Commissioner to provide security when filing a petition, the petition will be considered filed only when such security is provided in the amount and form so required by the State Tax Commissioner. The security must be maintained during the course of the proceeding before the State Tax Commissioner. If during the course of any proceeding before the State Tax Commissioner the security so provided is withdrawn, the petition will not be considered to be in proper form and will be subject to dismissal by the State Tax Commissioner.

(Sections 9-239, 9-240, 9-418, 9-429, 9-610, 9-612, 77-369, 77-2709, 77-2710, 77-27,131, and 84-909, R.R.S. 1943. Sections 9-226, 9-322, and 9-344, R.S.Supp., 1988. January 3, 1990.)